

**February 2002**

**The Department of the Army MWR Fund ("Army") will be submitting the United States Army Nonappropriated Fund Employee 401(k) Savings Plan to the Internal Revenue Service for a determination that the plan meets all requirements under the tax law. This is a standard filing done to protect you and the plan. In connection with that filing, the IRS requires that you receive the following notice:**

**NOTICE TO  
EMPLOYEES PARTICIPATING IN THE  
UNITED STATES ARMY NONAPPROPRIATED FUND  
EMPLOYEE 401(K) SAVINGS PLAN**

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee benefit plan:

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| 1. Name of Plan:   | <b>United States Army Nonappropriated Fund<br/>Employee 401(k) Savings Plan</b>   |
| 2. Plan Number:  | <b>002</b>  |
| 3. Name and Address of<br>Applicant:                     | <b>Department of the Army – MWR Fund<br/>U.S. Army Community and Family Support Center<br/>4700 King Street<br/>Alexandria, VA 22302-4407</b> |
| 4. Applicant Employer<br>Identification<br>Number (EIN): | <b>52-0228515</b>   |
| 5. Name and Address of Plan<br>Administrator:            | <b>Department of the Army – MWR Fund<br/>U.S. Army Community and Family Support Center<br/>4700 King Street<br/>Alexandria, VA 22302-4407</b> |

The application will be filed on **February 15, 2002** with EP Determinations at:

Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

for an advance determination as to whether the plan, as it has been and will be further amended, meets the qualification requirements of section 401(a) of the Internal Revenue Code of 1986, with respect to the plan's amendments. Generally, the employees eligible to participate under the plan are civilian employees occupying a regular position, as defined by Army Regulation 215-3, of any United States Army Nonappropriated Fund Instrumentality participating in the Plan that is established by authority of the Secretary of the Army pursuant to Army Regulation 215-1. Certain exceptions apply. The Internal

Revenue Service previously issued a determination letter with respect to the qualification of this plan on June 18, 1998.

### **RIGHTS OF INTERESTED PARTIES**

You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code. You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the Department of Labor declines to comment on all or some of the matters you raise, you may individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

### **REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR**

The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

- (a) the information contained in items 1 through 4 of this Notice; and
- (b) the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary  
Pension and Welfare Benefits  
Administration  
ATTN: 3001 Comment Request  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

### **COMMENTS TO THE INTERNAL REVENUE SERVICE**

Comments submitted by you to EP Determinations must be in writing and received by them by April 1, 2002. However, if there are matters that you request the Department of Labor to comment upon on your behalf and the Department declines, you may submit comments on these matters to EP Determinations to be received by them within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by April 1, 2002, whichever is later, but not after April 16, 2002. A request to the Department to comment on your behalf must be received by it by March 4, 2002 if you

wish to preserve your right to comment on a matter upon which the Department declines to comment, or by March 12, 2002 if you wish to waive that right.

### **ADDITIONAL INFORMATION**

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2002-6. Additional information concerning this application, including, where applicable:

- an updated copy of the plan and related trust,
- the application for determination,
- any additional documents dealing with the application that have been submitted to the IRS, and
- a copy of section 17 of Revenue Procedure 2002-6,

is available from the Army at the US Army Community and Family Support Center, Attn: Chief, NAF US Army Employee Benefits Office, 4700 King Street, Alexandria, VA 22302-4407, during the hours of 9:00 a.m. to 5:00 p.m. for inspection and copying. There is a nominal charge for copying and/or mailing.